



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132
October 19, 2005

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and purchasing tangible personal property for use, storage, or consumption, or engaged in the business of leasing or renting tangible personal property in the **Town of Columbia**, Alabama, and its police jurisdiction (located in Houston County, Alabama).

Sections 11-51-200, et seq., Code of Alabama 1975, authorize and empower municipalities to levy a true sales and use tax identical to the State Sales and Use Tax Laws except for the rates of tax and require the Alabama Department of Revenue upon request of the municipality to collect the tax.

As authorized by Law, on September 6, 2005, the governing body of the Town of Columbia adopted Resolution and Ordinance Nos. B-102 and B-103 levying a use and rental tax **effective November 1, 2005**. The taxes levied and assessed by Ordinance B-102 is levied and assessed in lieu of the tax levied by Ordinance No. B-69. The sales, use and rental tax rates for the Town of Columbia are as shown below:

Sales & Use Tax Rates:

General Rate	3%
Admissions to places of amusement and Entertainment.....	3%
Retail Selling Price of food for human consumption sold through vending machines	3%
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	2%
Machines and parts and attachments for machines used in manufacturing tangible personal property	2%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	1%

Rental Tax Rates:

General Rate	3%
Lease or rental of automotive vehicles, truck trailers, semi-trailers and house trailers	1%
Lease or rental of linens and garments	3%

If sales or rentals are made and delivered to consumers or purchases made for use, storage, or other consumption, outside the corporate limits of the Town of Columbia but within the police jurisdiction, the rates of sales, use and rental taxes are one-half the rates shown above.

The Law requires that the Town of Columbia taxes be collected, reported and remitted in the same manner as the State Taxes. When you file and pay electronically, the Town of Columbia sales, use and rental taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at www.revenue.alabama.gov/salestax/efiling.html, or through the telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9459.

Please direct all questions regarding the Town of Columbia sales, use and rental taxes to this office.

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490 or 1-866-576-6531